IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

ST.Rev..No. 429 of 2005()

TA.529/2004 OF SALES TAX APPELLATE TRIBUNAL,ADDL.BENCH-I, ERNAKULAM
.....

PETITIONER/RESPONDENT IN TA/ASSESSEE:

M/S. EAST COAST AUDIO ENTERTAINMENTS,
SANGHEETHAM APARTMENTS, RAVIPURAM, KOCHI-682016,
REPRESENTED BY ITS MANAGER, MR.SUJITH S.,

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENT/APPELLANT IN T.A:

STATE OF KERALA,
REPRESENTED BY THE SECRETARY, TAXES DEPARTMENT,
THIRUVANANTHAPURAM.

BY SPECIAL GOVT.PLEADER MR.MATHEW G.VADAKKEL

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ALONG WITH S.T.REV.NOS.430 & 431/2005 ON 26/03/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S.RADHAKRISHNAN, Ag.C.J. &
M.N.KRISHNAN, J.

S.T.Rev.Nos.429, 430 & 431 of 2006

Dated, this the 26th day of March, 2007

JUDGMENT

Radhakrishnan, Ag.C.J.

Learned counsel appearing for the petitioners in these revision petitions submitted that these revisions can be disposed of in the light of the judgment in S.T.R.No.398 of 2005. Heard learned Government Pleader for the revenue also. We are of the view that the issue raised in these revisions is identical. In the circumstances, we are inclined to dispose of these revisions in the light of the judgment of this Court in S.T.R.No.398 of 2005 remitting the matter back to the assessing authority for fresh consideration in accordance with law. The orders passed by the Tribunal as well as the appellate authority are set aside. All pending interlocutory applications would stand dismissed.

K.S.RADHAKRISHNAN,
Ag.CHIEF JUSTICE.

M.N.KRISHNAN,
JUDGE.

vns